

810-5-1-.439 Any Person Seeking to Apportionally Register His Vehicle or Fleet Must Submit Required Application(s) to the Alabama Department of Revenue.
(REPEALED)

(1) Any person seeking to apportionally register his vehicle or fleet must complete and file application(s) with the Alabama Department of Revenue.

(2) Application forms are to be furnished by the Alabama Department of Revenue.

(3) An applicant for apportioned registration shall remit payment to the Alabama Department of Revenue for all registration fees for all jurisdictions in which he/she elects to qualify, all penalties, interest, citation fees and all other taxes, fees and other charges required to register a vehicle or fleet of vehicles. However, ad valorem taxes will continue to be assessed and collected by the appropriate county officials.

(4) No motor vehicle license (or license plate) may be issued and no motor vehicle license (or license plate) may be transferred from a motor vehicle 9apportionally registered until the ad valorem tax on such vehicle shall have been paid in the county for the preceding tax year, as evidenced by a receipt of the Tax Collector.

(5) Alabama law (Section 40-12-263, Code of Alabama 1975) holds that "any person who knowingly makes a false statement in applying for the registration of a motor vehicle pursuant to this section is guilty of a misdemeanor and upon conviction, shall be punished as prescribed by law."

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Authority: Sections 40-2A-7(a)(5) and 32-6-56, Code of Alabama 1975

History: